

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA :

INFORMATION

- v -

: 21 Cr. \_\_\_\_\_

JORDAN SUDBERG,

:

Defendant.

:

21 CRIM 720

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**COUNT ONE**  
**(Tax Evasion)**

The United States Attorney charges:

**INTRODUCTION**

1. At all times relevant to this Information, JORDAN SUDBERG, the defendant, was a citizen and resident of the United States.

2. At all times relevant to this Information, JORDAN SUDBERG, the defendant, was a physician who specialized in pain management in Manhattan, Long Island, and Queens, New York.

3. At all times relevant to this Information, JORDAN SUDBERG, the defendant, owned two Subchapter "S" corporations ("Entity-1" and "Entity-2"), through which SUDBERG operated his medical practice.

4. At all times relevant to this Information, a third party ("CC-1") worked for JORDAN SUDBERG, the defendant, as a

medical biller and bookkeeper, and was responsible for, among other things, submitting medical claims for reimbursement to insurance companies.

5. At all times relevant to this Information, a third party ("CC-2") worked as an acupuncturist and leased office space to JORDAN SUDBERG, the defendant.

6. At all times relevant to this Information, JORDAN SUDBERG, the defendant, was required to truthfully report to the IRS all business income and expenses for Entity-1 and Entity-2 by filing U.S. Income Tax Returns for an S Corporation, Forms 1120S by March 15 of the following year and to truthfully report to the IRS all income for each calendar year by filing U.S. Individual Income Tax Returns, Forms 1040, by April 15 of the following year and pay the taxes due on JORDAN SUDBERG's taxable income.

7. Between at least in or about 2015 and in or about 2017, JORDAN SUDBERG, the defendant, devised and perpetrated a scheme to evade a substantial portion of the personal income taxes due and owing to the IRS by SUDBERG for the calendar years 2015 through 2017 (the "Tax Evasion Scheme"). CC-1 and CC-2, among others, participated in the Tax Evasion Scheme with JORDAN SUDBERG.

8. As part of the Tax Evasion Scheme, between in or about 2015 and in or about 2017, JORDAN SUDBERG, the defendant, issued, or caused to be issued, hundreds of checks from bank accounts associated with Entity-1 and Entity-2 (the "Checks"). The Checks were made payable to various companies (the "Companies") and purported to reflect payment for business services (e.g., marketing) that the Companies had performed for Entity-1 or Entity-2. In fact, the Companies had not performed any business services, marketing or otherwise, for Entity-1 and Entity-2. Rather, in exchange for the Checks, SUDBERG received from the Companies a sum of cash that was equal in value to the Checks less a 3% or 6% fee, which was typically paid by SUDBERG to the Companies, CC-1 or CC-2.

9. CC-1 and CC-2 assisted JORDAN SUDBERG, the defendant, in the Tax Evasion Scheme by, among other things, (a) identifying Companies that were willing to provide sums of cash to SUDBERG in exchange for Checks, and (b) assisting in the exchange of Checks for cash by providing Checks to the Companies and providing cash to SUDBERG.

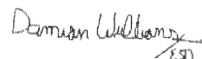
10. After exchanging, or causing the exchange of Checks for cash, JORDAN SUDBERG, the defendant, falsely reported to the IRS on Forms 1120S that the Checks were for the legitimate business expenses of Entity-1 and Entity-2, and claimed

deductions in the amount of the Checks thereby substantially understating Entity-1's and Entity-2's income. The fraudulently low income figures reported on Entity-1's and Entity-2's tax returns flowed through to SUDBERG's U.S. Individual Income Tax Returns, Forms 1040, for the tax years 2015 through 2017 thereby enabling SUDBERG to substantially understate his income and tax liability for those years.

STATUTORY ALLEGATION

11. From in or about 2015 through in or about 2017, in the Southern District of New York and elsewhere, JORDAN SUDBERG, the defendant, willfully and knowingly did attempt to evade and defeat a substantial part of the income tax due and owing by JORDAN SUDBERG to the United States of America for the calendar years 2015 through 2017 by various means, including, among others, (a) fraudulently categorizing certain expenses as business expense, and (b) filing, and causing the filing of, false and fraudulent U.S. Income Tax Returns for S Corporations, Forms 1120S and U.S. Individual Income Tax Returns, Forms 1040, that substantially understated SUDBERG'S true taxable income.

(Title 26, United States Code, Section 7201.)



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DAMIAN WILLIAMS  
United States Attorney

Form No. USA-33s-274 (Ed. 9-25-58)

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(26 U.S.C. § 7201.)

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DAMIAN WILLIAMS  
United States Attorney

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